GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Certain amendments to the notification issued in the G.O.Ms.No.588, Revenue (CT-II) Department, Dated 12.12.2017 - Notification- Orders – Issued

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 456 Dated: 06-11-2019

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.NO.588, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017.
3. Notification No.13 of 2019, Central Tax (Rate), Dated: 31.7.2019, Department of Revenue, Ministry of Finance, Government of India.
4. G.O.Ms.NO.399, Revenue (Commercial Taxes-II) Department, Dated 13.9.2019.
5. Notification No.21 of 2019, Central Tax (Rate), Dated: 30.9.2019, Department of Revenue, Ministry of Finance, Government of India.
6. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated: 01.10.2019.

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O R D E R:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 07-11-2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued in the G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017, as subsequently amended namely:-

AMENDMENT

In the said notification, -

(i) in the Table, -

(a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)”;

(b) after serial number 9A and the entries relating thereto, the following shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;

(c) against serial number 14, in the entry in column (3), after the word ‘below’, the words ‘or equal to’ shall be inserted;

(d) against serial number 19A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil”;

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil”;

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry “(r) Bangla ShasyaBima” shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely, –

> “such amount in the preceding financial year as makes it eligible for exemption from registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”.

2. This notification shall be deemed to have come into force with effect on and from the 1st day of October, 2019

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER